THE Forreign Exciſe CONSIDERED.

Wherein by ſeveral Arguments and Illuſtrations, Is pleaded as well the Equity as the Conveniencie of Charging all Forreign Goods with an Exciſe, upon the Conſumption, in order to the increaſe of His Majeſties Revenue.

Wherein alſo are anſwered the ſeveral Objections againſt the ſame; Together with ſome Demonſtrations, how the ſetling of ſuch an Exciſe may hereafter become the Principal means of Inlarging the Forreign Trade of the Kingdom.

By *W. S.*

And humbly offered by him to the juſt Conſideration of all Sober and Rational Men.

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Foreign Exile

CONSIDERED.

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The Forreign Excise considered, Stated, and humbly proposed as a Branch most meet to be added to His Majesties Publique Revenue.

THe Subject to be discoursed of in these Papers, is the business of the *Forreign Excise*, or the Imposition of a duty (under that name) upon all Commodities brought from beyond the Seas, and spent within the Realm of *England*, besides what is, or hath been set upon them under the notion of Customs; In which Discourse it is endeavoured, by rational Demonstration, to make it manifest, that such an Imposition as this may not onely in it self become a most considerable Branch of His Majesties Revenue, but may be Levyed with the same conveniencie, ease, and content to his People, as any other part of His Revenue what-

whatsoever, that is either already setled, or may hereafter be proposed to be setled upon His Majesty; And to the end that what is here asserted may approve it self upon the best terms of Satisfaction, and clearness to every mans judgement, we shall draw all the particulars intended for the Illustration of it, under three heads;

First, We shall inquire into the Nature of this Duty, what it is, and in what manner it is to be imposed.

Secondly, What Considerations may be Exhibited, by way of Probation of that which is Asserted touching it; as namely, that it is of the same conveniencie to the People, and benefit to His Majesty, as any other part of the Revenue whatsoever, either already setled, or that hereafter may be setled upon him.

Thirdly, To consider whether the laying this Imposition upon the *Forreign* Trade may in any wise be a means to hinder the Trade of the Nation; as also to consider what other objections are brought against it.

For the first of these, *viz.* The Nature of

of it, we ſhall more eaſily be lead to it, by conſidering a little the name. It is termed [*Exciſe*] or [*Exciſium*] as ſome have called it; And in giving it this name, we ſuppoſe an eye may be had to the word [*Exſcindere*] out of which we have [*Exciſſum*] from whence if this word *Exciſe* was drawn, it was with ſignificancie enough; For as that denotes a taking away, or *cutting off* a part from the whole, ſo this Impoſition of *Exciſe* is a *taking off* a part from what otherwiſe is for a private uſe, and directing it to a publique concernment. And ſo in a ſtrict and ſevere ſence, any Impoſition or Tax may be ſo called.

This notation of the word we have here given, to correct a little that Plebeian reproach that hath been caſt upon it; But as to the thing it ſelf, This *Forreign Exciſe* of which we ſpeak, is thus ſtated, *viz. It is an Impoſition of a certain Rate upon all Goods brought from beyond the Seas into any Port of this Realm, to be payd at the firſt Sale thereof, or at ſome ſuch prefixed time, as wherein it may be reaſonably ſuppoſed ſuch Goods may be Sold, which*

it to be governed by Commissioners and Officers, purposely appointed for the same.

As this *Excise* is thus stated, there are three things that will be discerned in it; *First*, That it is proposed not to be payd until the Goods charged with it be sold, which makes it more easie to the Subject. *Secondly*, It is proposed to be managed by Officers properly belonging to it, and that makes it advantagious to His Majesty; as will be afterwards Demonstrated; *Thirdly*, It lays the said Duty onely upon the consumption; insomuch that those Goods that shall be Imported and afterwards Exported, are not chargeable with it, whereby our Kingdom shall not be hindered from being as common a Store-house as any other Nations are.

Secondly, As touching the considerations upon which the motion or proposal is grounded for making this Imposition a part of His Majesties Revenue, we shall offer these six or seven following reasons.

First the Imposition of this Duty is proposed upon the consideration of that natural equity and justice that is contained in

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it; No man can say (at least not rationally) that he is oppressed any ways by it; That every man should contribute to the publique charge according to that share and interest he hath in the Publique peace, is a Principle founded upon the greatest reason that may be; And that every man should pay but according to what he hath is the equity of that Contribution; And such is the Nature of an *Excise*; Now the justice and equity of this Imposition in particular lies especially in three things; First, in that no man pays but once for the same thing, inasmuch as nothing can be spent but once, whereas in Lands, Titles, Chimnies, *&c.* the same may pay to a second, third or fourth time, and so forward so long as any such Tax may be settled; Secondly, in that it is Universal, the meaning is, that no one sort or rank of people pay it, as in Taxes on Land, the Landlords alone bear it, in Chimney money the dweller pays it, the Lodger or Boarder is exempted; But in an Excise the spenders of the Commoditie all bear their share; For though the Merchant or Shop-keeper

may depoſite the money, yet they are pay'd again by the ſpender to whom they ſell it, reckoning in this Duty with their other charges; And 3ly it is equitable, inaſmuch as it is forced upon no man, but every one is voluntary in it; and for thoſe that will be content with the natural neceſſaries of our own Nation, they may pay nothing at all of it.

The ſecond Reaſon for this Impoſition, is from the Nature of the Commodities on which this *Exciſe* is propoſed to be ſet; being in no wiſe of abſolute neceſſity; ſuch as are *Silks*, *Fruits*, *Furs*, *Spices*, *Tobaccoes*, *&c.* *Fine-linnens*, *Tapiſtry*, and *Drugs* of all ſorts, whereof there are not leſs then three hundred ſeveral kinds Imported. So that from hence we argue, that if it ſeem good to the wiſdom of a State to ſettle a Tax upon ſuch things as are of abſolute neceſſity, as upon *Coals*, *Hearth-money*, *Beer*, *&c.* Why ſhould it in any wiſe be pleaded againſt, that a like Tax ſhould be ſet upon our ſuperfluities, that the rich ſhould pay proportionably for his expence of *Sugars*, *Fruits*, *Silks*, and the like, as the

poor man does for his expence of *Beer* and *Fiering*.

The third consideration is from the Political conveniency that may be in it, to the Kingdom, inasmuch as it takes off that occasion of clamour which is given by other Taxes wherein every man is the immediate paymaster; And here we shall crave leave to propose one thing to a serious consideration, which is all shall be said to this reason, *viz.* Whether, as the busie dispositions and humours of people now stand, it may not be better to draw as much of the publique Revenue, as may be, into such a way of payment, as wherein though every man doth vertually pay his part, yet the actual paymasters to be but few, not leaving every individual person to the payment of his own share, thereby taking off from the people the sence of the thing; and of this conveniencie is an *Excise*.

The fourth Reason is the great advantage the settlement of such an Impost hath towards the improvement of the Customs to their just and full proportions; for by this means so great a *Cheque* is put upon all the

inferiour Officers, with whom the whole matter is in effect intruſted, as there cannot likely be that fraud practiſed as may be while they are not under that correction; The like Entryes being to be made with the *Exciſe* as with the Cuſtoms, doth not onely produce a double account, the one to be a comptrol to the other (an excellent means to know the real product of the Cuſtoms in time of Farming) but alſo cauſes a double Inſpection to the truth of all Entries; and ſo though a perſon while he is alone may be tempted to decline his truſt, he will not be ſo likely to do it while another is ſtanding by to behold him; It cannot be forgotten what was offered ſome while ſince at a Committee of Parlament, to whom the care of His Majeſties Revenue was committed, when the *Additional Duty* joyned to the Cuſtoms was debated, *viz.* That if it ſhould ſeem meet to the wiſdom of the State to erect any further Impoſition upon the *Forreign Trade* then the wonted Cuſtoms, and ſhould ſet but the one half of the Rates that were formerly ſet as an *Exciſe* upon them, and manage it diſtinctly by

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it ſelf, it may be more advantageous to His Majeſty then if the whole Duty were ſet upon them and added to the Cuſtoms; And the reaſon given for the ſame was drawn from the difference that was found to be in the Receipts of the Cuſtoms, in thoſe years when *Forreign* goods payd *Exciſe*, and ſince that *Exciſe* was taken off; The chief reaſon whereof alſo was apprehended to be by the inſtruſting ſo weighty a matter as the delivering of a Ship of Goods in ſo few hands, or if in ſeveral hands, yet ſtill in the hands of perſons all of the ſame capacity, whereas the joyning with them Officers of another rank and condition may ſo ballance things, as to prevent the frauds or negligences which one alone may commit.

Fifthly, The valuableneſs of the product of this Impoſition may be admitted as a fifth Reaſon to plead in the behalf thereof; for hereupon may very fairly be grounded a Revenue of 200000 l. *per Annum*. And that with ſuch moderate and eaſie rates, as that it is humbly conceived, no income of the like proportion can be raiſed.

ſed from the people with the like eaſe and equity, as afterwards will more fully appear.

Sixthly, The conſideration that calls with all earneſtneſs for the ſetling this kind of Impoſition is from the *Honorableneſs* of it; for it will be an honorable Revenue that will ariſe from thence; As for the prejudice taken at the word *Exciſe*, it will to men of underſtanding appear to be nothing; if any thing of contempt or diſ-honor be in it, it muſt be in the nature of the thing; but neither is there any thing that can therein be diſ-honorable, but rather on the contrary every thing in it will be found of an honorable and worthy acceptance, both for the people to give, and for the *Prince* to receive; Some things are honorable according to their *extraction* and original; and in this reſpect this Revenue will be ſo; The *extraction* of it being from Trade, which is the iſſue and contrivance of the *nobleſt faculties* of men, namely, their Judgements, Underſtandings, and Reaſons; and as from Trade, ſo from the nobleſt part of Trade, inaſmuch as *Foreign*

reign commerce is more noble then Domesticke; As a Merchant is of greater rank then a Trades-man.

Other things are reputed honorable in regard of some circumstances that attend them, and upon this account also this Revenue will be honorable; for there is nothing low, base, or mean, that does attend it, the payment thereof being out of our plenty, and not from our necessities; and the chief expenders of those commodities from whence it is produced, being not the lower sort of Persons, but the *greatest* in the Kingdom; And then, lastly, it is honorable, from the justice and equity of it, nothing of oppression, hardness, or injustice being to be found in it; but of this we have spoken before.

The seventh and last Reason is, of a different kind to the former, wherein although we cannot be altogether so positive, yet there is assuredly a great *probability* in it, and it is thus grounded; we may suppose that, if an *Excise* be set upon *Forreign* Goods, it may be a means for to draw down the prices of them abroad (which by

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ſome *ingenious* perſons have been obſerved to have been raiſed very much ſince the taking away of this *Exciſe*) for this is certain, and muſt be allowed upon a due and Juſt weighing of things, That our *Merchants* upon their Apprehenſion of the ſetling this duty, will preſently think with themſelves how to order their affairs ſo as to prevent any inconvenience that may ariſe to them by it; or rather (as many have formerly done) how to make a gain out of it, now what is more likely for them firſt to do herein, then to contrive a way of cheaper buying ſuch goods, and to order their Factors to plead the *conſideration* of *Englands Additional Exciſe*, in the Country where they reſide, to bring down the price of their Commodities, which ſo far as it takes effect hath this notable advantage in it; as namely, to turn all the charge of this duty off from His Majeſties ſubjects in *England*, and caſt it upon other Nations. For if the *Merchant* by this means can under-buy any goods, and yet withall will hold up his price in ſelling them at home, then the profit of this kind will reſt in himſelf; but if he ſhall ſell

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the goods whose prices he hath thus brought down, upon termes answerable to the people, then will the profit become diffusive among the body of the people, who shall pay no more now for these goods then they did before the *Excise* was charged on them, and so this charge may be turned upon those Countries who supply us with the goods.

Having thus exhibited the Reasons and Grounds, upon which the setling of this Imposition is proposed, we shall, in the third place, consider of those Reasons and Pleas that are usually brought against it.

The exceptions made against it are not many; and those few that are, have been so weak and faint, as they have not yet adventured to walk abroad and take the air, in a publique exposing themselves to the world, that so they may be brought under the dijudication of sober and rational men; but have rather kept themselves under the whispers and discourses of private persons, and so are the more hard to be known; such as we have met with may be drawn into four Heads; wherein is supposed to be

lodged the ſtrength of all other things that can be ſaid againſt it.

Firſt, *That all goods Imported are already charged with the Duty of the Cuſtoms, and to ſettle an* Exciſe *over and above upon the ſame goods will be an addition beyond what in equity they ought to be charged with.*

Secondly, It is objected, *that the addition of ſuch an* Exciſe *as we mention will be prejudicial to the Trade of the Nation.*

Thirdly, *That in the late alteration made upon the Book of* Rates, *there was an addition made to the Cuſtoms, ſome things being raiſed above what they payd before, and therefore no need of an* Exciſe.

Fourthly, *That this* Exciſe *will not produce ſuch a Revenue as we ſpeak of; for being propoſed to be managed thus diſtinct by it ſelf, it will be a great part ſwallowed up in Officers and charges.*

To thoſe that have not yet looked into the bottom of things, theſe objections may ſeem plauſible, and as if they had ſome weight in them; But contrariwiſe to thoſe that have brought them under exact diſquiſition, and compared things with things, and

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weighed every thing according to the proper circumſtances that do attend it, there will no ſuch weight appear in them; as for inſtance, to ſpeak to each by it ſelf.

The firſt of theſe Objections ſeems to charge this Duty as unequitable, ſuppoſing that the Rates of the Cuſtoms already ſet are as much as thoſe Commodities will bear; To anſwer this, let us ſeriouſly conſider this one thing, which by way of queſtion ſhall be propoſed; That is, Whether all the Commodities of other Nations being brought into this Kingdom ought not to admit of an *Exciſium*, and to pay to the ſame proportion towards the Publique conveniencies of the *Realm*, as all the Commodities of our own Nation do? It is ſuppoſed that no man will deny it; If any ſhould heſitate or doubt in it, they may preſently be ſatisfied by conſidering what a vaſt charge His Majeſty is at to accommodate His ſubjects with the *advantages* of a *Forreign Trade*, and to procure for them the uſe of thoſe goods that are brought from beyond the *Seas*, above what he is at in accommodating them with other bene-

fits which they enjoy under His Government; The *administration* of *justice* throughout the Kingdom (wherein our lives and estates are bound up) is managed with far less charge, inasmuch as the *Judges* Salaries do not in one year amount to the charge of keeping out two ships of War at Sea, which is onely to preserve us in our *Forreign* Trade, and from the injuries of *Forreign* invasions; Now is it not most reasonable, that where the Prince is at an extraordinary charge for the procuring to His Subjects a particular benefit, that the Subjects out of that benefit should *exscinde* proportionably to their Princes charge? So that having gained an affirmative *concession* to the question, we proceed to consider what proportion *Forreign* goods pay towards the Publique charge; And in this we may be guided by viewing the Book of *Rates* wherein all those Commodities are Rated, and so accordingly pay 12^{d}. *pen* pound (that is, all such as pay by poundage) which is a twentieth part, but then here we must observe that the *Rates* are so favourable, that if we look into many of

those

thoſe Commodities as they are bought and ſold, and as the prizes of them ſometimes riſe, we ſhall find that many of them do not in true value pay a real twentieth part.

Now if we enquire into the Commodities of our own Nation, we ſhall find an infinite diſproportion; For firſt, what an honorable and worthy maintenance is there allowed to the Church by the *exiſcinding* a tenth part of the growth and product of all the chief Commodities in the Kingdom; As *Corn*, *Hay*, *Wooll*, *Flax*, *Hemp*, *Fiſh*, *Fruits*, *Hony*, and the *Younglings* of all *Multifarious Cattle*, taken in *Specie*; And our Manufacture may in ſome ſort be ſaid to pay proportionably, foraſmuch as Tradeſmen who live moſt in *Towns* and *Cities pay* by money anſwerably. We allude to this, onely for the ſake of *argumentation*, to prove that the raiſing the *Rates* of *Foreign* goods, for an *Exciſe*, is a thing every way equal and juſt; And from thence we thus argue; If the reſult and Fruit of all the Lands, Art, labour, and Stock of our own Nation, do bear an *Exciſium* of the tenth part, and that without any *injuſtice* or

wrong

wrong to any man, all which is *exſcinded* for the *Church*, why ſhould not the goods of other Nations brought in and ſpent among us pay in ſome meaſure a like proportion to the Crown?

Again, let us obſerve ſome Commodities of our own Nation that are already under an *Exciſum*, and ſtand charged with publique Duties, and we ſhall ſee a diſproportion ſufficient between them and *Forreign* goods, to declare the equity of adding an *Exciſe* upon the *Forreign*; *Coals* pay 12^{d} the *Chaldron*, which is a 15th part of the value; Our *Houſing* by 2^{s} *Annually* upon a *Hearth*, is, upon many Houſes, a fourteenth part of their Rent; All the ſmall Beer bought and ſold in the Kingdom pays, at 6^{d} *per* Barrel, a 12th part; and all the ſtrong Beer ſpent and ſold, although the greateſt part of it be ſpent by the meaneſt people in the Realm, pays very near a fourth part, and payeth alſo in the Tythes of the Barley (which we mention, leſt any one ſhould ſay, *Forreign* goods pay in the Cuſtom of goods exported.) And ſo from hence we again argue, If our *Houſes*, *Coals*, *Beer*,

Beer, &c. pay to such a proportion as a twelfth, fifteenth, and fourth part, why should not *Spanish* and *French Wines*, *Silks*, fine *Linens*, *Spanish Tobaccoes*, *&c.* which are Imported, pay in their measures answerably?

To the second Objection, which charges *the addition of an Excise on Foreign Goods to hinder the Trade of the Kingdom*, we thus answer;

First, more *generally*, That upon search and inquiry into things, this will not be made out; were it true, surely it is capable of demonstration; confident we are, that the Trade of the Realm was much quicker and larger when an *Excise* was paid for *Foreign* Goods, than since that *Excise* was taken off: But to examine things more *particularly*, let us consider,

If the setting an *Excise* on Foreign Goods hinders the Trade of the Kingdom, it must be either as it hinders the *Merchant* from Importing, or the Retailing *Shop-keeper* from buying of the *Merchant*, or the body of the People from buying of the Shop-keeper; for no other way can be concerned

cerned wherein it can be any hinderance to Trade; nor indeed is it either of these:

For first, As to the *Merchant*, he cannot be judged to be under any hinderance in his *Importation*, no more than he is by the payment of the Customs, where he is at most but the Depositor of the Money, which he takes again of the Retailer, as was said before: The payment of the Customs may rather be said to hinder the Importation, because therein the *Merchant* is to pay ready Money before his Goods can be unshipt, which oftentimes is a great inconvenience, in regard a man cannot always be furnished with Moneys when his *Ship arrives*, but is frequently surprized and driven upon great prejudices, especially young *Merchants*; which an *Excise* doth no ways expose unto, there being no payment of Money till the *Merchants* sale of his Goods: which hath made some very ingenious Persons to think, That if there were very light and easie *Customs*, or some part of the *Customs* drawn into an *Excise*, it were the greatest benefit of this kind, and so also an encouragement to the *Merchants*

chants Importation, as any he could receive. But of this by and by.

Nor, Secondly, is the Retailing Shop-keeper hindred in his Trade, because that depends on the body of the People who take off his Commodities; and so truly, in effect, doth the *Merchants* Trade also; and therefore thither we must go to discover the truth of the Objection; and the best account then that can be taken of it will be to go to down-right *experience*, and appeal to every mans own sence, Whether the addition of the charge of the *Excise* upon any Commodity becomes an occasion to divert them from the buying of it? If not, the whole Objection is out of doors. For satisfaction sake, let us instance in some Particulars: Suppose *Sugar* were the Commodity that any one had occasion for, which may be sold for 16^{d} *per* pound; the *Excise* formerly set upon that Commodity amounted to about a half-peny in the pound; and while that Excise was paid, do we think that ever any man did, upon the consideration of an advance of a half-peny in 16^{d}, or 3^{li} in 5^{cr}. forbear the buying

of that Commodity: *Raisins* paid about three quarters of a farthing in a pound; In *Taffataes*, and other *Silks*, it was not above 5ª upon an Ell of 12ª value; and upon other sorts not above 2ª, which to Persons who have Estates, or can spare Money answerable for the use of such things, is not of any value to them, nor cannot be judged to have any force upon their minds, so as to take them off from buying those Commodities, and so upon the whole can be no hinderance to Trade, no more than any other Tax.

The third Objection, which pleads *the Additional Duty, and raising the Rates upon the Customs*, is answered thus.

That it is true, there are some things upon which the Customs are raised; but indeed they are so few as they are hardly worth the naming. Others there are, to which an *Additional Duty* is added; but yet therein, if both the *Duty* of the *Customs* and the *Additional Duty* be added together, they come very short of what those very Goods paid formerly upon *Custom* and *Excise*, where both those *Duties* were levied

vied together (*Vinegar*, and one sort of *Glasses*, onely excepted) so that there is room for an *Excise*: But this is not all we have to say about this; for upon comparing the old and new Book of *Rates*, there will be found variety of Goods that are so far from being raised either by the bare *Rates*, or by the *Additional Duty*, as that they are now drawn down to a far lower rate than they paid upon the *Rates* of the *Customs*; and when a great *Duty* of *Excise* was set upon them also at the same time; and of this sort are thirty or fourty several sorts of Goods, and those also Commodities of a considerable value and expence, as *Linens, Cambricks*, some sort of *Sugars, Ashes, Barilla* for Glass, *Spanish Tobacco, Brasil wood, Elephants Teeth, and divers sorts of Silks, &c.* And so this may be an Argument for an *Excise* rather than against it.

The last Objection touching *the chargeableness of Officers and Sallaries*, is more easily answered; for it may be managed in the whole for 16 *per* pound, and less, which we hope none will repute to be an extraordinary charge: The Hearth-money,

which requires no more depth of Judgment then to be able to tell twenty, and know a Chimney from a Joynt-stool, is not yet managed under 7 *per* pound.

And thus we have discoursed this business of a *Forreign Excise* in the two principal things that belong to it, *viz.* First, *The Demonstration of the Justice of it.* And Secondly, *The vindication of the same from the Obnoxiousness supposed to be in it, towards our publique Trade.*

The latter whereof, Because it hath been so much insisted upon, and still is laid as a Bar in the way of it's settlement, hath been the more enlarged; It is readily acknowledged, that all that hath been said hitherto upon that account, hath been as it were onely *Negative* (that is to say) Onely to evince that this *Excise* doth no wise prejudice Trade; Somethings shall be now added more *Affirmative* about it, *viz.* That such an *Excisium* as this will not barely be inoffensive to Trade, But rather a great furtherance of it, as will be thus made out:

This *Excise* being once setled and drawn by some reasonable *progression* into matu-

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rity may hereafter become a notable foundation of building and ſetling upon it all the *Duties* of the *Cuſtoms*, which in time (this foundation being laid) may eaſily be drawn into the ſame method and manner; And this will be the onely way to enlarge the publique Trade of the Kingdom that can be thought upon, as will preſently be made appear; However until things are thus prepared beforehand by the ſetling of an *Exciſe*, It is humbly conceived ſuch a *Tranſlation* of the Cuſtoms may be very unſafe and prejudicial; Becauſe ſuch an alteration in ſo weighty an affair will be too great to undertake on a ſudden, till that ground-work be brought unto ſome perfection, on which it is to be laid. Beſides, the diſcompoſure of that ſettlement which the Cuſtoms are now under, by way of Farm; As alſo the Loſs to His Majeſty which this Alteration in the firſt conſtitution of it will make; (without ſome proviſion ſuitable to Ballance it,) doth certainly render it very unſeaſonable at preſent to be engaged in: Although hereafter when this *Exciſe* (which we ſay is ſo much pre-

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paratory to it) is ſetled, It may moſt eaſily be done, and being once done, Nothing can render the Kingdom ſo flouriſhing and happy in Trade, as this is like to do; as for inſtance.

An *Exciſium* on the Conſumption of all *Forreign* Goods reduced to juſt and *Regular meaſures* and the Cuſtoms drawn into the ſame, is the onely way to make the Kingdom of *England* a publique *Treaſury* and *Storehouſe* for all the Goods and Commodities Imported from any part of the world, which is the greateſt advancement to the Trade, and Commerce of the Kingdom, that can be propoſed: for Trade being thus Inlarged, this would be the Iſſue of ſuch Enlargment, (namely) that our *Engliſh* Merchants would preſently export the Commodities of *Spain*, *France*, *Italy*, the Eaſt and Weſt *Indies*, into the Kingdoms of *Poland*, *Germany*, *Denmark*, and thoſe other Eaſtern Countries, and from thoſe Countries again tranſport their reſpective Commodities to thoſe Weſtern Countries, which cannot be done, but by ſetling the publique Du-

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ties laid on *Forreign* Goods in the way of an *Exciſe*, upon the Conſumption of thoſe goods, And bringing back ſuch a conſiderable part of the Cuſtoms into that *Exciſe*, as may make thoſe Duties eaſie and light. And the Reaſon is, becauſe, That when the Cuſtoms (for which ready money is payd) are higher and larger then the *neighbouring Nations*, the charges of the *Engliſh Merchant* are ſo great as he cannot export theſe *Forreign Goods again*, but upon very much loſs, He being underſold in the ſame Commodities; This (we hope) will not be taken for any Novelty, but rather weighed according to that Reaſon that is in it; It being no other then what hath been diſcourſed of among Merchants for fourty or fifty years together, as appears by ſome writings ſtill extant; Thoſe that will have recourſe to a Treatiſe, Intituled [*A Treaſury of Traffick*,] written many years ſince, will find divers things therein tending this way. One Inſtance, eſpecially, is there given, which doth notably Illuſtrate this, which we ſhall here Recite, and it is thus ſtated: *Suppoſe* (ſaith the Authour

of

of that Treatiſe;) *Two Ships of equal burthen, and of three hundred Tuns are laden at* Bourdeaux; *the one goeth for* England, *the other for* Holland, *ſhe that cometh for* England *payeth for Cuſtome, Priſadge, Butteredg, and other Charges according to the Book of Rates, twelve hundred pounds before ſhe be diſcharged; The other going for* Holland *is diſcharged for ſixty pound* Sterling, *So that after that Ship is unladen and the Cuſtoms payed, The Buyer can Tranſport them again into ſome other Country; and if he can there but gain half the Cuſtom that was payd here in* England, *he would judge himſelf a ſufficient Gainer by them; Whereas the* Engliſhman *paying this great Cuſtom cannot Tranſport the ſame without loſs.*

If it be ſaid that there is a Proviſion made for the repayment of a great part of the Cuſtoms in caſe of *Exportation*, and ſo the Merchant is not hindred thereby, We Anſwer,

It is true, there is a proviſion made for the repayment of ſome of the Cuſtoms; But this will not be ſufficient, to put our *Engliſh* Merchants under the ſame advantages that other Merchants abroad enjoy.

For

For first, as to the Commodity of *Wines*, although part of the *Customs* be repaid, yet they stand charged with 20 the Tun, which is treble the *Customs* of *Holland*; and other Goods are charged with the moiety, besides the laying down of ready Money for the whole, which is so much Stock lying dead, and so together maketh an infinite loss to the *Merchant*, by his bringing Goods into this Kingdom to Transport into any other Kingdom; all which may be prevented by bringing those Duties, or the greatest part of them, into an *Excise*.

And the door for such a publick Trade being once open, how diffusive the Good will be, will be easily seen.

If we consider the many Voyages that will then be occasioned for the *English* Shipping, which now many times lie still for a great part of the year; Besides how easily would this draw other Nations to a fuller Trade with us? And also how much may we think this may promote those *Royal* and *Magnificent Intentions* lately declared by His *Majesty* for ingaging in the Fishing-Trade? which some think is only hindered

for the want hereof, inasmuch as our own Lands and Manufactures produce as many Goods as will bring in *Forreign* Commodities enough for our own consumption; so that our Fishery, were it improved, could not much profit us, because we are under the inconvenience of Trafficking abroad again with those Commodities that shall be brought in by our Fishery. Nor will this be less beneficial to His Majesties *Revenue*, in regard while the Customs are low, and Merchants Import Goods upon an intention of Exporting the same again, they will not so readily venture to make a fraud, but bring all their Goods to a *just Entry*; and by reason of this plentiful importation, which by this means will be procured, there will be a Consumption of many Goods accidentally occasioned in *England*, which now, it may be, never so much as come within the Realm; for while Commodities are plentiful amongst us *Merchants* will finde out means to dispose of many of them at home, which otherwise might never have been brought to us, and will sell them at cheaper Rates, whereby the Consumption

must

must necessarily increase, and so consequentially the Revenue.

Thus much we have offered to this Consideration, which is hoped will not be accounted a prolix *recitation* of impertinent matter, but rather a necessary *explanation* of our purpose.

The sum and substance of all that hath been said in the several parts of what hath been discoursed, may be drawn and summ'd up into this Totall.

First, *That the charging the Consumption of all* Foreign *Goods toward a Publick Revenue, equal to the Commodities of our own Kingdom, is a thing of it self naturally just.*

Secondly, *That such a charge upon the* Foreign *Goods is no Impediment to Trade.*

Thirdly, *The Reduction of all or the principal charge laid upon* Foreign *Goods into an* Excisum, *is in it self the most probable way to improve the Receipts of that* Revenue *to the King, and open a full and large advantage to the Trade and Comerce of the People.*

As for any other Objections we have not yet met with them, nor indeed can it well be apprehended what more can be said against

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it, however if any should hereafter be offered, the Author of these Papers is fully perswaded that he may give such undoubted answers thereunto, by Arguments and Illustrations drawn both from the *nature*, *reason*, and *experience* of things (which is the highest proof that any thing is capable of receiving,) And also to give such a Draught and Method of Rules for the Levying and regulating this Duty, as he is in some confidence, that if it should seem meet to *Authority* to cast an eye upon what is here offered, and admit it into their consideration, he is able so to make things out to the greatness of that *judgement*, *gravity*, and *prudence* that rules all their affairs, as that what he hath asserted touching this Imposition shall rationally be evinced, *Viz. That of any part of His Majesties Revenue, that either is setled, or hereafter may be proposed to be setled, none shall be leavyed with more equity, and general content to the people, then this of a* Forreign Excise.

FINIS.